THE BOMBAY SUGARCANE CESS ACT, 1948 (BOM. LXXXII OF 1948).

G. N., F. D., No. 7403/33-S. T.(2), dated 1st March 1949 (B. G., Pt. IV-B, p. 371). S. 3

In exercise of the powers conferred by section 3 of the Bombay Sugarcane Cess Act, 1948 (Bom. LXXXII of 1948), the Government of Bombay is pleased to specify the following factories, the area comprised in each of which shall be a local area for the purposes of the said Act, namely :—

Name of factory.	Location.
(1) The Belapur Company, Ltd. ...	Harigaon, District Ahmednagar.
(2) The Belwandi Sugar Farm, Ltd. ...	Belvandi do.
(3) Shree Changdeo Sugar Mills ...	Near Puntamba do.
(4) The Godavari Sugar Mills, Ltd. ...	Saharwadi do.
(5) The Maharashtra Sugar Mills, Ltd.	Tilaknagar do.
(6) The Somaiya Sugar Factory (controlled by Godavari Sugar Mills, Ltd.).	Laxmiwadi via Kopargaon do.
(7) The Ravalgaon Sugar Farm, Ltd.	Ravalgaon, District Nasik.
(8) The Walchandnagar Sugar Works of Walchand Industries, Ltd.	Walchandnagar, District Poona.
(9) The Brihan Maharashtra Sugar Syndicate, Ltd.	Borgaon, District Sholapur.
(10) The Saswad Mali Sugar Factory, Ltd.	Akluj, District Sholapur.

G. N., F. D., No. 7422/33(2)S. T., dated 1st March 1949 (B. G., Pt. IV-B, p. 372). S. 3

In exercise of the powers conferred by section 3 of the Bombay Sugarcane Cess Act, 1948 (Bom. LXXXII of 1948), read with the Government Order, Finance Department, No. 7422/33-(1)-S.T., dated 23rd February 1949, the Government of Bombay is pleased to specify the following factories, the area comprised in each of which shall be a local area for the purposes of the said Act, namely :—

Name of factory.	Location.
1. The Phaltan Sugar Works, Ltd. ...	Sakharwadi, Phaltan State.
2. The Krishna Sugar Mills, Ltd. ...	Kittur via Kudchi, Miraj State (Junior).
3. The Ugar Sugar Works, Ltd. ...	Ugar Khurd, Sangli State.

G. N., F. D., No. 7422/33 (ii) S. T., dated 22nd April 1949 (B. G., Pt. IV-B, p. 937). S. 3

In exercise of the powers conferred by section 3 of the Bombay Sugarcane Cess Act, 1948 (Bom. LXXXII of 1948), read with Government Order, Finance Department, No. 7422/33(1)-S.T., dated the 22nd April 1949, the Government of Bombay is pleased to specify the following factory, the area comprised in which shall be a local area for the purposes of the said Act, namely :—

Name of factory.	Location.
The Kolhapur Sugar Mills, Limited ...	Kolhapur.

S. 4 **G. N., F. D., No. 7403/33-S.T. (2), dated 23rd February 1949 (B. G., Pt. I, p. 838).**

In exercise of the powers conferred by section 4 of the Bombay Sugarcane Cess Act, 1948 (Bom. LXXXII of 1948), the Government of Bombay is pleased to specify three annas per maund as the rate at which a cess shall be levied on the entry of sugarcane into a local area for consumption or use therein.

S. 14 Bombay Sugar-cane Cess Rules, 1949. **G. N., F. D., No. 7403/33-S.T. (1), dated 1st March 1949 (B. G., Pt. IV-B, p. 357).**

Amended by G. N., F. D., No. 7403/33-S.T., dated 7th November 1949.

Amended by G. N., F. D., No. 7403/33-S.T., dated 17th November 1949.

In exercise of the powers conferred by section 14 of the Bombay Sugarcane Cess Act, 1948 (Bom. LXXXII of 1948), the Government of Bombay is pleased to make the following rules :—

CHAPTER I.

Short title and Definitions.

1. These rules may be called the Bombay Sugarcane Cess Rules, 1949.

2. In these rules, unless there is anything repugnant in the subject or context,—

(*a*) " Act " means the Bombay Sugarcane Cess Act, 1948 ;

(*b*) " Section " means a section of the Act ;

(*c*) " Form " means a form appended to these rules ;

(*d*) " Government treasury " means in Greater Bombay, the Reserve Bank of India, Bombay, and in other places the treasury or sub-treasury of the District or taluka.

CHAPTER II.

Sugarcane Cess Authorities.

3. The State Government may for carrying out the purposes of the Act appoint—

(*a*) a Chief Sugarcane Cess Officer ;
(*b*) Supervising Sugarcane Cess Officers ;
(*c*) Sugarcane Cess Officers ; and
(*d*) Inspectors,

with jurisdiction over specified areas.

CHAPTER III.

Procedure regarding licence.

4. An application for obtaining a licence shall be made by an occupier of a notified factory to the Chief Sugarcane Cess Officer in Form I within a period of 30 days from the date on which a notification in respect of such factory has been issued under section 3. Such application shall be accompanied by a fee of rupees five.

5. The Chief Sugarcane Cess Officer shall, if satisfied that the application is in order, issue the licence in Form II. Such licence shall provide that the occupier shall comply from time to time with the provisions of the Act and the Rules made thereunder and such special conditions, if any, as are specified therein.

6. An application for renewal of a licence shall be made in Form III before the 1st day of June of every year commencing from 1950 to the Chief Sugarcane Cess Officer and shall be accompanied by the original licence and a fee of rupee one. The Chief Sugarcane Cess Officer shall, subject to the provisions of sub-section (*5*) of section 5, renew the licence for a further period of one year, and may insert such further conditions therein as may be prescribed by the State Government.

CHAPTER IV.

Procedure regarding assessment and collection of cess.

7. Every occupier shall maintain or cause to be maintained a correct account in Form IV of the sugarcane daily entering into the local area comprised in the notified factory.

8. A return under section 6 shall be in Form V and shall be furnished to the Sugarcane Cess Officer having jurisdiction in the area in which the notified factory is situated. The return shall be signed by the occupier or such officer of the factory as the occupier may, by notice to the Sugarcane Cess Officer, nominate for this purpose. It shall contain a correct statement of the quantities of sugarcane entering the local area and used or consumed therein, sugar produced in and leaving the local area, and the stocks of sugarcane and sugar held at the beginning and close of the month ; and it shall be authenticated by the person signing it as being true to the best of his knowledge and belief.

9. (1) The amount of cess payable by the occupier shall be paid each month either to the Chief Sugarcane Cess Officer or into a Government Treasury outside Greater Bombay.

(2) If the amount is paid to the Chief Sugarcane Cess Officer, it shall be paid within twenty-five days from the close of the month by a cheque drawn in favour of " The Reserve Bank of India on account of sugarcane cess " on a bank which has a clearing account with the Reserve Bank of India, and such cheque shall be accompanied by a pay-in slip in Form V-A duly filled in.

(3) If the amount of cess is paid into a Government treasury outside Greater Bombay, the occupier or officer of the factory nominated by him under rule 8 shall furnish the Sugarcane Cess Officer with the receipted treasury chalan showing such payment within thirty days from the close of the month.

10. (1) When proceeding under sub-section (2) of section 7, the Sugarcane Cess Officer shall serve on the occupier a notice in Form VI requiring him on a date not less than ten days from the date of issue of the notice and at a place specified therein either to attend in person or by an agent authorised in writing and to produce or to cause to be produced the account in Form IV and such other documents as may be specified in the notice and any other evidence on which such occupier may rely in support of such returns, if any, as he may have furnished and to furnish such information relating to the working of the notified factory as may be specified in the notice. On the day specified in the notice or as soon

afterwards as may be, the Sugarcane Cess Officer shall, after examining the accounts and documents produced and the information furnished and hearing such evidence as the occupier may bring and such other evidence as the Sugarcane Cess Officer may require on specified points, assess the amount of cess due from the occupier.

(2) If an occupier fails to comply with the terms of a notice issued under sub-rule (1), the Sugarcane Cess Officer shall assess to the best of his judgment the amount of cess due from such occupier.

11. (1) When the amount of cess due from any occupier in respect of any period has been assessed, the Sugarcane Cess Officer shall issue a notice to such occupier in Form VII for the payment of the amount assessed or such part thereof as remains unpaid.

(2) Within ten days of the service of such notice the occupier shall pay the amount specified therein by cheque to the Chief Sugarcane Cess Officer in the manner specified in sub-rule (2) of rule 9 or into a Government treasury outside Greater Bombay; and if the amount is paid into a Government Treasury the occupier shall by such date as may be specified in the notice, furnish the Sugarcane Cess Officer with the receipted treasury chalan showing such payment.

(3) If the amount already paid as cess in respect of any month exceeds the amount assessed under section 7 or in an appeal, if any, under section 8 the Sugarcane Cess Officer shall issue in favour of the occupier an order on the Treasury Officer for refund of the excess amount to the occupier.

(4) A notice under sub-section (*1*) of section 7 may be served on the occupier either by post or by delivering it or tendering it to the occupier or his agent at the notified factory.

12. If after the period allowed under rule 11, the amount of cess assessed or any part thereof remains unpaid, the Sugarcane Cess Officer shall apply to the Collector of the area in which the notified factory is situated or where the occupier resides or owns any property, for the recovery of the amount remaining unpaid as an arrear of land revenue and the Collector shall report to the Sugarcane Cess Officer by the 10th of each month, the amount of cess recovered by him.

13. The provisions of this chapter shall, as far as may be, apply to the levy of cess under section 15 and returns to be furnished under section 16.

CHAPTER V.

Procedure regarding inspection.

14. (1) An officer appointed under rule 3 shall have the powers conferred by section 9 in respect of a notified factory in his jurisdiction, provided that an Inspector shall not exercise such powers unless he possesses a specific warrant in Form VIII from the Sugarcane Cess Officer to whom he is subordinate authorising him so to do.

(2) An Officer appointed under rule 3 other than an Inspector may within the limits of his jurisdiction—

(*a*) enter any place which is or which he has reason to believe is used or to be used as a factory for inspection and examine any records, and accounts maintained, in so far as they are relevant to the purposes of the Act;

(*b*) record statement of any person whom he may deem necessary to examine for the proper discharge of his duties ;

(*c*) call upon the occupier to furnish within such time as may be specified any information relating to the use or consumption of sugarcane in such factory and such other information as may be necessary for carrying out the purposes of the Act ;

(*d*) exercise such other powers as may be reasonably necessary for carrying out the purposes of the Act and of the rules made thereunder.

15. Unless an authority specified in rule 14 deems it necessary to make a surprise visit, he shall give reasonable notice in writing to an occupier of his intention to enter the notified factory for inspection and to examine the records and accounts in so far as they are relevant to the purposes of the Act ; and such authority shall in fixing the date and time for this purpose, as far as possible, have due regard to the convenience of the occupier.

CHAPTER VI.

Procedure regarding appeal.

16. The Chief Sugarcane Cess Officer shall be the appellate authority for the purpose of section 8.

17. (1) Every appeal shall—

(*a*) be in writing and bear a court fee stamp of rupee one ;

(*b*) specify the name and address of the appellant ;

(*c*) specify the date of the order appealed against ;

(*d*) contain a clear statement of the facts ;

(*e*) state precisely the relief prayed for, and

(*f*) be signed and verified by the appellant or an agent duly authorised in writing in this behalf by the appellant in the following form, namely :—

"I.....the appellant named in the above memorandum of appeal do hereby declare that what is stated therein is true to the best of my knowledge and belief.

.....
(Signature)."

(2) The memorandum of appeal shall be accompanied by the order appealed against in original or a certified copy thereof, and a certificate from the Sugarcane Cess Officer that the amount of cess assessed has been duly paid up, unless the omission to produce such order or copy or certificate is explained at the time of the presentation of the appeal to the satisfaction of the appellate authority.

(3) The memorandum of appeal shall either be presented to the appellate authority by the appellant or his agent or sent to him by registered post.

18. (1) If the memorandum of appeal does not comply with all the requirements of rule 17, the appeal may be summarily rejected :

Provided that no appeal shall be summarily rejected under this sub-rule unless the appellant is given such opportunity as the appellate authority thinks fit to amend such memorandum, so as to comply with the requirements of rule 17.

(2) An appeal may also be summarily rejected on any other grounds which should be recorded in writing by the appellate authority :

Provided that before an order summarily rejecting an appeal under this sub-rule is passed, the appellant shall be given a reasonable opportunity of being heard.

19. If the appellate authority does not reject the appeal summarily, it shall fix a date for hearing the appellant or his agent.

20. A copy of the order passed in appeal shall be sent to the Officer whose order forms the subject matter of the appeal proceedings.

CHAPTER VII.

Miscellaneous.

21. A notice under section 13 shall be given by a firm, association or company to the Chief Sugarcane Cess Officer by a letter in duplicate signed by a partner, member, director or shareholder authorised by it, as the case may be. The Chief Sugarcane Cess Officer shall send one copy of the letter to the Sugarcane Cess Officer having jurisdiction. If a person so nominated ceases to reside in the State of Bombay, or ceases to be a partner, member, director or shareholder of the firm, association or company, as the case may be, the firm, association or company shall give intimation of such fact to the Chief Sugarcane Cess Officer within fifteen days by a letter in duplicate signed as aforesaid.

22. (1) A notice under the Act or these rules may be served by any of the following methods :—

(*i*) by delivering it or tendering it to the occupier or his agent at the factory, or
(*ii*) by post :

Provided that if upon an attempt having been made to serve any such notice by any of the abovementioned methods, the authority concerned is satisfied that the party concerned is evading the service of notice or that for any other reason, the notice cannot be served by any of the abovementioned methods, the said authority shall cause such notice to be served by affixing a copy thereof at some conspicuous place in the factory or at the office address or residence of the party concerned, as far as may be known or ascertained, and such service shall be as effectual as if it had been made on the party concerned personally.

(2) When the officer serving a notice delivers or tenders a copy of the notice to the party concerned personally or to his agent he shall require the signature of the person to whom the copy is so delivered or tendered as acknowledgment of service endorsed on the original notice. When the notice is served by affixing a copy thereof in accordance with the proviso to sub-rule (1) the officer serving it shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the building in which the party's office or residence is located was identified, and in whose presence the copy was affixed. The said officer shall also obtain the signature or thumb inpression of the person identifying the party's office or residence, to his report.

(3) When service is made by post, the service shall be deemed to be effected by properly addressing, preparing and posting by registered post, the notice and, unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post.

(4) The authority at whose instance the notice was issued shall, if he is satisfied from the report of the messenger or the postal acknowledgment or by taking such evidence as he deems proper that the notice has been served in accordance with this rule, record an order to that effect. If he is not satisfied that the notice has been properly served, he may, after recording an order to that effect direct the issue of a fresh notice.

23. Any person who contravenes any provision of rule 7, 8 or 9, or fails to comply with any requirement under rule 10 or 14 (2) shall be punishable with fine which may extend to one thousand rupees.

FORM I.

(Rule 4.)

Form of application for licence for use and consumption of sugarcane in a notified factory.

To

The Chief Sugarcane Cess Officer, Bombay State.

I.....

member / director / shareholder of the firm or association / company known as.....

.....who am / which is the occupier of the notified factory known as

.....situated at.....being authorised to apply on its behalf do hereby apply for a licence under the Bombay Sugarcane Cess Act, 1948, for the use and consumption of sugarcane in the said factory.

2. A fee of Rs. 5 (rupees five only) is sent herewith in cash/by Postal Order.

3. Site of the factoy—
   Village or town .. ..
   Post Office .. ..
   Taluka .. .. ..
   District .. .. ..
   Nearest Railway Station ..

4. Name and complete address of occupier.

5. In the case of (*a*) a firm or (*b*) an association.

(*a*) Names and addresses of all the partners, or

(*b*) Names and addresses of the members of Managing Committee, Chairman, Secretary and other Officers.

6. In the case of an incorporated company,—

(*a*) name of the company and address of the registered office, and

(*b*) names and addresses of directors and of manager or managing agent, Secretary and the chief executive officer of the company.

7. Total quantity of sugarcane used or consumed by the factory during each of the three previous years ended the 30th June :—

(1) Year ended 30th June 194 ... maunds.
(2) Year ended 30th June 194 ... maunds.
(3) Year ended 30th June 194 ... maunds.

8. The number of days that the factory worked during each of the three previous years :—

(1) Year ended 30th June 194 ... days.
(2) Year ended 30th June 194 ... days.
(3) Year ended 30th June 194 ... days.

I, the applicant abovenamed, do solemnly affirm that the statements made above are true to the best of my knowledge and belief.

Dated .....

.....

Signature of applicant or signature of a person empowered to sign on behalf of firm or association or company.

Counterfoil.

Received an application for licence dated.....
from.....along with a fee of Rupees five.

Dated .....

.....

Chief Sugarcane Cess Officer,.....

(This counterfoil should be given to the applicant.)

FORM II.

(Rule 5.)

Licence for use or consumption of sugarcane.

Licence No.....

Dated .....

This is to certify that....., occupier of....., a notified factory, situated at ....., is hereby authorised to use or consume sugarcane in the local area of the said factory under the Bombay Sugarcane Cess Act, 1948, and the rules made thereunder, and subject to the conditions hereinafter mentioned,

Conditions.—(1) The said occupier shall keep a true account of all sugarcane received and used or consumed and the the quantity of sugar manufactured and despatched out of the factory every day ;

(2) The said occupier shall regularly furnish to the Sugarcane Cess Officer returns prescribed under the Act before the seventh day of each month;

(3) The said occupier shall pay the cess leviable in respect of each month to the Chief Sugarcane Cess Officer or into a Government Treasury outside Greater Bombay, and in the latter case he shall send the receipted chalan to the Sugarcane Cess Officer within thirty days from the last day of each month ;

(4) The said occupier shall likewise pay the balance of cess assessed if any within the time allowed ;

(5) The said occupier shall furnish to any authority appointed under the Act, such information and such documents as may be required for the purposes of the Act ;

(6) The said occupier shall within fifteen days of any change in the ownership of the factory or in the composition of the membership, management or directors of the firm, association or company, as the case may be, give notice thereof to the Chief Sugarcane Cess Officer ;

and

(7) The said occupier shall from time to time comply with the provisions of the Act and the rules made thereunder from time to time.

This licence shall, unless cancelled in accordance with the provisions of the Act, remain in force till the 30th day of June 19.....

Seal.

.....
Chief Sugarcane Cess Officer.

MO-V Bk-H 160—108

Renewals.

No..... Dated .....

This licence is hereby renewed with effect from..... till the 30th day of June 19.....

.....

Chief Sugarcane Cess Officer.

Seal.

No..... Dated .....

This licence is hereby renewed with effect from..... till the 30th day of June 19.....

.....

Chief Sugarcane Cess Officer.

Seal.

FORM III.

(Rule 6.)

Form of Application for Renewal of Licence.

Licence No.....

To

The Chief Sugarcane Cess Officer,
Bombay State.

I,.....member/director/shareholder of the or firm/association/company

known as.....

who am/which is the occupier of the notified factory known as.....

....situated at.....

being authorised to apply on its behalf, do hereby apply for the renewal of the licence Number.....dated the..... ..... granted under the Bombay Sugarcane Cess Act, 1948, for the use and consumption of sugarcane in the local area of the said factory.

2. A fee of Re. 1 (Rupee one only) in cash/by Postal Order is sent herewith.

.....

Signature of applicant or signature of a person authorised to sign on behalf of firm or association or company.

Dated.....

(This application must be accompained by the original licence.)

Counterfoil.

Licence No. .....

Received an application for renewal of licence dated the.....

from.....

along with a fee of rupee one.

.....

Chief Sugarcane Cess Officer .....

Dated .....

(This counterfoil should be given to the applicant.)

FORM IV.

(Rule 7.)

Register of Daily Arrivals of Sugarcane into the Local Area comprised in the Notified Factory.

Date month year	Quantity of sugarcane which entered the local area (in maunds.)					
	By cart.	By Motor vehicles.	By rail.	By other means of transport.	Total.	Signature of Officer maintaining Register.
Total for the month ...						

FORM V.

(Rule 8.)

Form of Return.

Licence No.....

Return for the month of.....19 .

Name of notified factory.....

Name of occupier.....

Address.....

I. *Sugarcane*—

1. Stock at the beginning of the month.....maunds.
2. Quantity received during the month.....maunds.
3. Quantity used or consumed during the month.....maunds.
4. Stock at the close of the month.....maunds.

II. *Finished Sugar*—

1. Stock at the beginning of the month.....Tons.
2. Quantity produced during the month.....Tons
3. Quantity despatched during the month.....Tons.
4. Stock at the close of the month.....Tons.

Rs. a. p.

III. 1. Amount of cess due on the quantity of sugarcane consumed or used in the local areas comprised in the factory during the month ... ...

2. Name of Government treasury in which the amount of cess in credited ... ...

3. Number and date of chalan ... { Chalan No.....
Date .....

I.....being the occupier/authorised by the occupier.....of the above factory, do hereby solemnly affirm that the particulars stated above are true to the best of my knowledge and belief.

Signature .....

Status of the person signing return .....

Date .....

To

The Sugarcane Cess Officer,.....

FORM V-A.

(Rule 9.)

Provisional Receipt No.————

Old Custom House, Fort,
Bombay, 1949.

Received cheque No. dated
drawn on for Rupees
on account of Sugarcane Cess due for the month of
194 from occupier
of factory

Rs.

for Chief Sugarcane Cess Officer,
Bombay State.

N. B.—Final receipt will be sent when the cheque is cleared by the Bank. If the final receipt or the dishonoured cheque is not received within seven days from the date of the provisional receipt, a reference should be made to the Chief Sugarcane Cess Officer, Bombay State, Bombay.

Pay in Slip. Bombay, dated 194

To

The Chief Sugarcane Cess Officer,
Bombay State,
Bombay.

Please receive cheque No. dated
drawn on
for Rupees
on account of Sugarcane Cess due for the month of
194 .

Rs.

(Signature)
Occupier.
Factory.

Prov. Receipt No.
entered.
Cashier.

FORM VI.

(Rule 10.)

Notice under Rule 10 of the Bombay Sugarcane Cess Rules, 1949.

Licence No.....

To

(Name) .....

(Address) .....

Whereas I desire to satisfy myself that the return (s) furnished by you in respect of (name of notified factory).....Licence No..... for the month(s) of.....is/are* correct and complete, you are hereby directed to attend in person or by an agent authorised in writing at..... .....on.....at.....
.....place..... .....date.....time.....

and to produce or cause to be produced the following documents :—

.....

.....

.....

and to furnish the following information.....

.....

.....

.....

You may also produce any other evidence on which you rely in support of the return(s) furnished by you.

(Signed) .....
Sugarcane Cess Officer.

Seal

Date.....

* Strike out whichever is not required.

FORM VII.

(Rule 11.)

Notice under Rule 11 of the Bombay Sugarcane Cess Rules, 1949.

Licence No.....

To

.....

.....

You are hereby informed that the cess payable by you in respect of .....Licence No.....for the
(Name of notified factory)
month(s).....for the sugarcane used and consumed in your factory has been assessed at Rs.....

*2. The amount already paid by you in respect of the said month(s) is Rs.....and the balance due from you is Rs..... (.....).

3. You are hereby directed to pay the above amount into a Government treasury within ten days of the service of this notice and to furnish the receipt in proof of the payment to the undersigned not later than the.....day of..... 19 , failing which the said sum shall be recoverable from you as an arrear of land revenue,

Seal.

(Signed).....

Sugarcane Cess Officer.

Date.....

FORM VIII.

(Rule 14.)

Warrant for inspection of a notified factory by an Inspector.

Mr....., Inspector appointed under Rule 3 of the Bombay Sugarcane Cess Rules, 1949, is hereby authorised to enter the notified factory known as.....at.....or any

* Strike out whichever is not required.

part thereof, on the ..... day of ..... of 194 , or as soon thereafter as may be practicable, and to examine the working records and accounts of the said factory, and to take copies of or extracts from such records or accounts for the purpose of verification of the return(s) for the month(s) of.....and for obtaining necessary information for the purposes of the Act and the rules made thereunder.

o

Seal.

Signature.....

Sugarcane Cess Officer.

Date.....